



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
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LOS ANGELES, CALIFORNIA 90012-2766
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J. TYLER MCCAULEY
AUDITOR-CONTROLLER

September 25, 2006

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: J. Tyler McCauley 
Auditor-Controller

David E. Janssen 
Chief Administrative Officer

SUBJECT: **JUNE 30, 2006 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2006 available fund balances for the various funds. After final adjustments contained in the 2005-2006 Final Budget Adjustment and a Department of Health Services budget adjustment, both on the Board agenda for September 26, 2006, the General Fund available fund balance will be approximately \$1,069,828,000. Attached is the Auditor-Controller's report, which lists, by department, the 2005-2006 budget variances (Attachment I).

The Chief Administrative Office has also included a summary report of the General Fund/Health Services budget variances by operating and nonoperating department/budget units (Attachment II) and explanations of the variances (Attachment III). Also included is an overtime summary report by department for the General Fund, Enterprise Funds, Special Districts, Special Funds and the Internal Service Fund (Attachment IV). Detailed overtime explanations are provided for those departments (Attachment V).

The 2006-2007 Adopted Budget contained a General Fund estimated available fund balance of \$832,459,000. The 2006-2007 Supplemental Budget Resolution, also on the September 26, 2006 agenda, will recommend that \$237,369,000 of additional fund balance be temporarily placed in an appropriation for contingencies account. The additional fund balance is comprised of adjustments to existing carryover funds in the net amount of \$3,412,000 primarily for Probation's security needs, various system

upgrades and improvements, enhanced unincorporated area services, and museum agreements; partially offset by an adjustment to decrease infrastructure building, improvements and maintenance. The remaining balance of \$233,957,000 is available to finance other high priority needs as included in Item #48, the CAO's recommendations on the use of additional FY 2005-06 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from additional property tax and deed transfer revenues resulting from the strong real estate market, cost savings in salaries and employee benefits due to vacancies and hiring delays, unanticipated interest earnings, increased Sales Tax Realignment revenue for In-Home Supportive Services and CalWORKs programs in the Department of Public Social Services, and over realized Proposition 172 revenue.

Budget matters are scheduled on the September 26th Board agenda to consider the excess amount available from fund balance.

JTM:DEJ:EC-ljp

Attachments

c: Executive Officer, Board of Supervisors
 County Counsel
 Treasurer and Tax Collector
 Director, Department of Health Services

2005-06 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
10100	ADMINISTRATIVE OFFICE	23,027,000	22,822,831	(719,784)	22,103,047	923,953
11155	AFFIRMATIVE ACTION COMPLIANCE	2,825,000	2,220,543	(93,965)	2,126,578	698,422
18730	AGRICULTURE COMMISSIONER/MTS & MEAS.	6,878,000	5,710,517	(230,832)	5,479,685	1,398,315
15575	ALTERNATE PUBLIC DEFENDER	40,892,000	39,026,157	(124,395)	38,901,762	1,990,238
18950	ANIMAL CARE AND CONTROL	8,128,000	8,315,378	(35,693)	8,279,685	(151,685)
28400	ARTS COMMISSION	4,753,000	4,770,453	(39,804)	4,730,649	22,351
10200	ASSESSOR	84,560,000	75,478,678	(294,915)	75,183,763	9,376,237
10700	AUDITOR-CONTROLLER (A-C)	20,210,000	12,933,900	(354,746)	12,579,154	7,630,846
10798	A-C TRANSPORTATION CLEARING ACCOUNT					
10799	A-C ECAPS PROJECT	38,725,000	40,057,286		40,057,286	(1,332,286)
27510	BEACHES AND HARBORS	19,539,000	18,301,777	(501,927)	17,799,850	1,739,150
27527	BEACHES AND HARBORS - MARINA REVENUES	(31,451,000)	(37,612,993)	(757,983)	(38,370,976)	6,919,976
10010	BOARD OF SUPERVISORS	67,807,000	42,861,923	350,759	43,212,682	24,594,318
Various	CAPITAL PROJECTS/REFURBISHMENTS:	523,587,000	40,649,681	4,576,979	45,226,660	478,360,340
10070	CHIEF INFORMATION OFFICE	4,079,000	3,373,797	(7,196)	3,366,601	712,399
14280	CHILD SUPPORT SERVICES		(5,438,637)	(444,855)	(5,883,492)	5,883,492
	CHILDREN AND FAMILY SERVICES:					
26200	- ADMINISTRATION	103,170,000	88,276,875	(1,255,313)	87,021,562	16,148,438
26440	- ASSISTANCE PAYMENTS	65,921,000	68,866,550	(1,071,197)	67,795,353	(1,874,353)
	COMMUNITY AND SENIOR SERVICES:					
26560	- ADMINISTRATION	17,435,000	13,336,046	(117,661)	13,218,385	4,216,615
26555	- ASSISTANCE PAYMENTS		(2,439,096)	1,637,332	(801,764)	801,764
19100	CONSUMER AFFAIRS	3,503,000	3,362,786	(5,420)	3,357,366	145,634
19150	CORONER	20,456,000	20,368,945	(8,116)	20,360,829	95,171
11050	COUNTY COUNSEL	4,635,000	1,641,770	3,386	1,645,156	2,989,844
	COURTS:					
10451	- MOE CONTRIBUTION	86,908,000	90,910,528		90,910,528	(4,002,528)

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
15190	- COURTS UNALLOCATED - OTHER	60,187,000	53,713,648	(371,153)	53,342,495	6,844,505
14800	- SUPERIOR COURT	52,243,000	51,696,489	(155,013)	51,541,476	701,524
14030	DISTRICT ATTORNEY	142,204,000	127,244,461	(2,670,538)	124,573,923	17,630,077
12600	EMERGENCY PREPAREDNESS & RESPONSE	4,237,000	11,753,886	(8,824,988)	2,928,898	1,308,102
12765	EMPLOYEE BENEFITS	2,875,000	1,381,000	(279)	1,380,721	1,494,279
10180	EMPLOYEE COMPUTER PURCHASE PROGRAM					
12810	EXTRAORDINARY MAINTENANCE	61,268,000	8,494,437	(334)	8,494,103	52,773,897
26675	FEDERAL AND STATE DISASTER AID		(1,271,667)	(18,298)	(1,289,965)	1,289,965
10060	FIRE DEPARTMENT - LIFE GUARDS	25,134,000	24,990,772		24,990,772	143,228
20890	GRAND JURY	1,290,000	1,080,452	(27,755)	1,052,697	237,303
	HEALTH SERVICES:					
20000	- ADMINISTRATION	61,374,000	46,801,624	999,998	47,801,622	13,572,378
20400	- ALCOHOL & DRUG PROGRAM	3,627,000	3,626,999	3,858	3,630,857	(3,857)
25740	- CHILDREN'S MEDICAL SERVICES	25,565,000	30,307,488	(3,381,438)	26,926,050	(1,361,050)
21200	- CONTRIBUTION TO HOSPITALS	551,857,000	551,857,000		551,857,000	
19998	- HEALTH CARE (SB855)					
20600	- JUVENILE COURT HEALTH SERVICES	7,169,000	3,925,171	86,035	4,011,206	3,157,794
25770	- OFFICE OF AIDS PROGRAMS AND POLICY (OAPP)	15,901,000	15,901,002	(502,044)	15,398,958	502,042
19975	- OFFICE OF MANAGED CARE	(74,000)	83,450	60,865	144,315	(218,315)
23450	- PUBLIC HEALTH SERVICES	126,131,000	117,614,254	(3,875,410)	113,738,844	12,392,156
19999	- REALIGNMENT	(128,852,000)	(129,308,933)		(129,308,933)	456,933
20750	- TOBACCO SETTLEMENT PROGRAMS					
26685	HOMELESS AND HOUSING PROGRAM	20,000,000	20,000,000		20,000,000	
19050	HUMAN RELATIONS COMMISSION	2,626,000	2,453,040	4,643	2,457,683	168,317
11201	HUMAN RESOURCES	7,613,000	7,246,671	(148,785)	7,097,886	515,114
14275	INFORMATION SYSTEMS ADVISORY BODY (ISAB)	226,000	100,249	(51,546)	48,703	177,297
13610	INSURANCE BUDGET	3,000,000	218,663		218,663	2,781,337

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
13100	INTERNAL SERVICES DEPARTMENT	3,982,000	2,420,223	(831,343)	1,588,880	2,393,120
13070	INTERNAL SERVICES DEPARTMENT - CUSTOMER DIRECT S&S		(83,731)	(745,258)	(828,989)	828,989
13630	JUDGMENTS AND DAMAGES	21,694,000	18,158,787	43,913	18,202,700	3,491,300
13750	LA COUNTY CAPITAL ASSET LEASING	(300,000)	30,039		30,039	(330,039)
19140	LOCAL AGENCY FORMATION COMMISSION					
20500	MENTAL HEALTH	145,150,000	155,300,229	(6,747,339)	148,552,890	(3,402,890)
26500	MILITARY AND VETERANS AFFAIRS	1,556,000	1,349,848	(4,481)	1,345,367	210,633
28250	MUSEUM OF ART	19,516,000	19,259,848	(3,596)	19,256,252	259,748
28300	MUSEUM OF NATURAL HISTORY	12,695,000	12,119,590	2,564	12,122,154	572,846
28350	MUSIC CENTER OPERATIONS	17,527,000	17,335,879	(71,000)	17,264,879	262,121
13690	NONDEPARTMENTAL SPECIAL ACCOUNTS	(14,510,000)	(95,713,479)	(8,216)	(95,721,695)	81,211,695
	- PUBLIC LIBRARY (General Fund Contribution)	23,735,000	23,735,000		23,735,000	
16280	OFFICE OF PUBLIC SAFETY	15,962,000	14,765,719	(105,732)	14,659,987	1,302,013
15680	OFFICE OF OMBUDSMAN	889,000	722,961	(9,978)	712,983	176,017
27640	PARKS AND RECREATION	86,173,000	80,009,023	(85,653)	79,923,370	6,249,630
17000	PROBATION DEPARTMENT	357,198,000	347,196,010	(559,846)	346,636,164	10,561,836
18115	PROBATION DEPARTMENT - COMMUNITY BASED CONTRACTS	3,176,000	1,976,999	(141,075)	1,835,924	1,340,076
10190	PROJECT & FACILITY DEVELOPMENT	120,875,000	64,657,207	(1)	64,657,206	56,217,794
13749	PROVISIONAL FINANCING USES	21,474,000				21,474,000
15200	PUBLIC DEFENDER	145,093,000	141,528,562	(617,346)	140,911,216	4,181,784
	PUBLIC SOCIAL SERVICES:					
25900	- ADMINISTRATION	139,990,000	126,649,300	(9,527,210)	117,122,090	22,867,910
26300	- ASSISTANCE PAYMENTS	258,340,000	184,071,321	(1,850,730)	182,220,591	76,119,409
47000	PUBLIC WORKS	4,079,000	3,165,694	(882,190)	2,283,504	1,795,496
19350	REGIONAL PLANNING	10,470,000	9,217,174	18,035	9,235,209	1,234,791
11300	REGISTRAR-RECORDER/COUNTY CLERK	22,611,000	17,679,095	(1,972,603)	15,706,492	6,904,508
97000	RENT EXPENSE	13,769,000	10,261,268	(51,454)	10,209,814	3,559,186

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT

Level 1/ Appr Org #	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
15681	SHERIFF	811,101,000	787,720,590	2,698,993	790,419,583	20,681,417
11590	TELEPHONE UTILITIES		(731,087)	(54,934)	(786,021)	786,021
12460	COUNTYWIDE UTILITIES	17,654,000	17,377,143	(279,988)	17,097,155	556,845
10950	TREASURER AND TAX COLLECTOR	18,343,000	15,041,740	(97,131)	14,944,609	3,398,391
10590	VEHICLE LICENSE FEES - REALIGNMENT	(482,104,000)	(493,400,810)	(1,390,841)	(494,791,651)	12,687,651
	Amounts Before Property Taxes & Nondepartmental Revenue	3,957,326,000	2,989,525,993	(41,641,968)	2,947,884,025	1,009,441,975
99999	PROPERTY TAXES	(3,054,713,000)	(3,065,192,630)		(3,065,192,630)	10,479,630
10000	NONDEPARTMENTAL REVENUE	(495,273,000)	(566,019,939)	2,093,075	(563,926,864)	68,653,864
	TOTAL-ALL BUDGET UNITS	407,340,000	(641,686,576)	(39,548,893)	(681,235,469)	1,088,575,469
		407,340,000	(641,686,576)	(39,548,893)	(681,235,469)	1,088,575,469

CHANGE IN SB90 LONG-TERM RECEIVABLES
NET CHANGE IN RESERVES
TRANSFER TO HOSPITAL FUNDS (MOE)

17,011,189
31,275
(35,789,584)
1,069,828,349

AVAILABLE FUND BALANCE - GENERAL FUND

Source: eCAPS Cognos Report GL-MNCCR1
CAPS Report - ACL1

2005-06 NET COUNTY COST VARIANCE REPORT

EXPLANATIONS

BUDGETED NET COUNTY COST: Represents Original Adopted Budget and all budget adjustments to date.

2005-06 NET COUNTY COST: Represents net current revenue and expenditures.

PRIOR YEAR ACCRUAL NET COUNTY COST: Represents net prior year revenue and expenditures.

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance.
Negative amounts represent budgetary shortfalls and uses of fund balance.

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT
FOR SELECTED GENERAL FUND LEVEL 2 BUDGET UNITS

Level 2 Appr Org#	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
26440	CHILDREN & FAMILY SERVICES:					
26318	- KINGAP PROGRAM	9,102,000	9,481,083		9,481,083	(379,083)
26319	- SPECIAL PROGRAMS	7,107,000	7,106,879		7,106,879	121
26441	- ADOPTIONS ASSISTANCE PROGRAM	17,716,000	13,584,457	(13,656)		
26445	- DCFS - FOSTER CARE	22,128,000	34,911,583	(1,050,237)	33,861,346	(11,733,346)
26450	- CHILD ABUSE PREVENTION		27	(7,304)	(7,277)	7,277
26470	- SED CHILDREN	9,868,000	3,782,521		3,782,521	6,085,479
		65,921,000	68,866,550	(1,071,197)	67,795,353	(1,874,353)
26555	COMMUNITY & SENIOR SERVICES:					
26556	- OLDER AMERICAN ACT PROGRAMS		(2,097,274)	2,091,895	(5,379)	5,379
26665	- COMM ACTION AGENCY PROGRAMS			(237,677)	(237,677)	237,677
26670	- WORKFORCE INVESTMENT ACT		(341,822)	(213,303)	(555,125)	555,125
27189	- REFUGEE ASSISTANCE PROGRAM			(3,583)	(3,583)	3,583
			(2,439,096)	1,637,332	(801,764)	801,764
17000	PROBATION:					
17070	- CARE OF COURT WARDS	6,236,000	6,231,461	(7,132)	6,224,329	11,671
17150	- DETENTION SERVICES BUREAU	111,637,000	109,134,525	(79,610)	109,054,915	2,582,085
17390	- MAIN-PROBATION	157,347,000	148,224,696	(407,160)	147,817,536	9,529,464
17890	- RESIDENTIAL TREATMENT SERVICES BUREAU	81,978,000	83,605,328	(65,943)	83,539,385	(1,561,385)
		357,198,000	347,196,010	(559,846)	346,636,164	10,561,836

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT FOR SELECTED GENERAL FUND LEVEL 2 BUDGET UNITS

Level 2 Appr Org#	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
26300	PUBLIC SOCIAL SERVICES:					
26410	- PSS-IHSS	80,926,000	36,725,750	(1,413,839)	35,311,911	45,614,089
26420	- PSS-CASH ASSISTANCE PROGRAM		906,278		906,278	(906,278)
26430	- PSS-CALWORKS	21,178,000	601,314	(436,891)	164,423	21,013,577
26438	- PSS-REFUGEE CASH ASSISTANCE		3,089		3,089	(3,089)
26460	- PSS-INDIGENT AID	156,236,000	146,852,229		146,852,229	9,383,771
26473	- PSS-CSBG		(872,378)		(872,378)	872,378
26475	- PSS-REP		(144,961)			
		258,340,000	184,071,321	(1,850,730)	182,220,591	76,119,409
15681	SHERIFF:					
15682	- PATROL	55,183,000	50,912,627	(160,850)	50,751,777	4,431,223
15683	- DETECTIVE SERVICES	51,701,000	44,516,805	(292,027)	44,224,778	7,476,222
15684	- ADMINISTRATION	64,671,000	64,268,451	22,619	64,291,070	379,931
15685	- CUSTODY	310,257,000	299,470,526	4,304,932	303,775,458	6,481,542
15686	- COURT SERVICES	62,381,000	43,962,142	229,711	44,191,853	18,189,147
15687	- GENERAL SUPPORT SERVICES	266,908,000	286,707,113	(676,727)	286,030,386	(19,122,386)
15688	- CLEARING		(2,117,074)	(728,664)	(2,845,738)	2,845,738
		811,161,000	787,720,590	2,698,993	790,419,583	20,681,417

ATTACHMENT I

2005-06 NET COUNTY COST VARIANCE REPORT FOR SELECTED GENERAL FUND LEVEL 2 BUDGET UNITS

Level 2 Appr Org#	NAME	Budgeted Net County Cost	Current 2005-06 Net County Cost	Prior Year Accrual Net County Cost	Total 2005-06 Net County Cost	Net County Cost Variance
10590	VEHICLE LICENSE FEES:					
10591	- VLR-HEALTH SERVICES	(368,728,000)	(373,243,352)	(667,232)	(373,910,584)	5,182,584
10592	- VLR-MENTAL HEALTH	(97,972,000)	(101,723,783)	(586,588)	(102,310,371)	4,338,371
10593	- VLR-SOCIAL SERVICES	(15,404,000)	(18,433,675)	(137,021)	(18,570,696)	3,166,696
		(482,104,000)	(493,400,810)	(1,390,841)	(494,791,651)	12,687,651
47000	PUBLIC WORKS:					
12800	- COUNTY ENGINEER	1,044,000	149,758	(417,481)	(267,723)	1,311,723
12805	- PUBLIC WAYS/FAC	2,898,000	2,893,079	(244,656)	2,648,423	249,577
13010	- PRE CO IMP DIST	137,000	135,027	(204,514)	(69,487)	206,487
13020	- FAC PROJ MGMT		(12,170)	(15,540)	(27,710)	27,710
13850	- REIM SEWER CONST					
		4,079,000	3,165,694	(882,190)	2,283,504	1,795,496

Source: eCAPS Cognos Report GL-MNCCR1
CAPS Report - ACL1

ATTACHMENT II

9/13/2006

**FY 2005-06 GENERAL FUND/ENTERPRISE HOSPITAL BSR
CLOSING (SUMMARY)**

ATTACHMENT II

	FY 2003-04 Final Adjusted Budget	FY 2003-04 Closing NCC	FY 2003-04 Variances	FY 2004-05 Final Adjusted Budget	FY 2004-05 Closing NCC	FY 2004-05 Variances	2005-06 Final Adopted Budget	2005-06 Adjusted Budget	2005-06 Closing	Change From Final Adopted	Change From Adjusted Budget
Nonoperating Budgets											
Capital Projects	\$ 163,894,000	\$ 21,768,572	\$ 142,125,428	\$ 281,268,000	\$ 36,385,318	\$ 244,882,682	\$ 459,688,000	\$ 523,587,000	\$ 45,226,660	\$ 414,461,340	\$ 478,360,340
Emergency Preparedness & Response	4,237,000	3,279,485	957,515	4,237,000	2,677,664	1,559,336	4,237,000	4,237,000	2,928,898	1,308,102	1,308,102
Employee Benefits	0	5,800,500	(5,800,500)	8,238,000	7,18,388	7,519,612	4,300,000	2,875,000	1,380,721	2,919,279	1,494,279
Employee Purchase-Computers	131,000	(39)	131,039	0	(1,273)	1,273	0	0	0	0	0
Extraordinary Maintenance	40,206,000	172,588	40,033,412	42,971,000	7,229,404	35,741,596	65,949,000	61,268,000	8,494,104	57,454,896	52,773,896
Federal & State Disaster Aid	0	1	(1)	0	5	(5)	0	0	(1,289,965)	1,289,965	1,289,965
Insurance	0	205,444	(205,444)	0	(345,089)	345,089	3,000,000	3,000,000	218,663	2,781,337	2,781,337
Internal Services/Customer Direct-S&S	0	(120,600)	120,600	0	(217,009)	217,009	0	0	(828,989)	828,989	828,989
Judgments & Damages	21,694,000	2,764,042	18,939,958	21,694,000	11,315,711	10,378,289	21,694,000	21,694,000	18,202,700	3,491,300	3,491,300
LA Co Capital Asset Leasing	(375,000)	14,153	(389,153)	(300,000)	36,075	(336,075)	(300,000)	(300,000)	30,039	(330,039)	(330,039)
Nondepartmental Revenue	(1,382,059,000)	(1,531,334,816)	149,275,816	(445,205,000)	(524,038,075)	78,833,075	(345,504,000)	(495,273,000)	(553,926,864)	218,422,864	68,653,864
Nondepartmental Special Accounts	83,635,000	3,374,380	80,260,620	120,771,000	40,876,437	79,894,563	123,216,000	9,225,000	(71,986,695)	195,202,695	81,211,695
Project and Facility Development	30,088,000	4,415,773	25,672,227	49,529,000	23,246,636	26,282,364	62,310,000	120,875,000	64,657,206	(2,347,206)	56,217,794
Rent Expense	29,008,000	25,653,986	3,354,014	22,011,000	16,887,007	5,123,993	13,769,000	13,769,000	10,209,814	3,559,186	3,559,186
Telephone Utilities	0	(462,316)	462,316	0	(279,999)	279,999	0	0	(786,021)	786,021	786,021
Utilities	17,729,000	15,075,391	2,653,609	17,691,000	17,050,462	640,538	17,654,000	17,654,000	17,097,155	556,845	556,845
VLF-Realignment	0	0	0	(455,402,000)	(480,317,379)	24,915,379	(482,104,000)	(482,104,000)	(494,791,651)	12,687,651	12,687,651
Subtotal Nonoperating Budgets	\$ (991,812,000)	\$ (1,449,393,456)	\$ 457,581,456	\$ (332,497,000)	\$ (848,775,717)	\$ 516,278,717	\$ (52,091,000)	\$ (199,493,000)	\$ (965,164,225)	\$ 913,073,225	\$ 765,671,225
Operating/Nonoperating Budgets Subtotal	\$ 2,392,645,000	\$ 1,537,703,729	\$ 854,941,271	\$ 3,100,733,000	\$ 2,206,524,801	\$ 894,208,199	\$ 3,572,694,000	\$ 3,462,053,000	\$ 2,383,957,165	\$ 1,188,736,835	\$ 1,078,095,835
Appropriation for Contingencies	\$ 21,773,000	0	21,773,000	1,054,000	0	1,054,000	0	0	0	0	0
Subtotal	\$ 2,414,418,000	\$ 1,537,703,729	\$ 876,714,271	\$ 3,101,787,000	\$ 2,206,524,801	\$ 895,262,199	\$ 3,572,694,000	\$ 3,462,053,000	\$ 2,383,957,165	\$ 1,188,736,835	\$ 1,078,095,835
Adjustments to Fund Balance											
Property Tax-Regular	1,699,814,000	1,751,300,769	51,486,769	2,532,767,000	2,645,253,548	112,486,548	2,644,291,000	3,054,713,000	3,065,192,630	420,901,630	10,479,630
Property Tax-Supplemental	50,785,000	70,028,763	19,243,763	79,733,000	0	(79,733,000)	105,422,000	0	0	(105,422,000)	0
Reserves/Designation-GF (Total)	(248,463,000)	(248,463,000)	0	(493,921,000)	(493,921,000)	0	(644,722,000)	(1,281,103,000)	(1,281,103,000)	(636,381,000)	0
Cancel Reserves/Designations (Total)	129,574,000	129,574,000	0	9,124,000	9,124,000	0	559,093,000	776,132,000	793,143,189	234,050,189	17,011,189
Cancellation of PY Res/Design-Health	101,800,000	101,800,000	0	101,800,000	101,800,000	0	908,610,000	908,610,000	908,610,000	0	0
Fund Balance	678,361,000	678,361,000	0	872,284,000	872,284,000	0	0	0	0	0	0
Other Adjustments:											
Transfer from/(to) Hospital Funds (MOE)	0	(37,551,098)	(37,551,098)	0	(19,415,283)	(19,415,283)	0	0	(35,790,000)	(35,790,000)	(35,790,000)
Accrual of non-budgeted J&D	0	(37,540,000)	(37,540,000)	0	0	0	0	0	0	0	0
Change in Reserves	0	(68,924)	(68,924)	0	10,077	10,077	0	0	31,275	31,275	31,275
Miscellaneous Adjustment	2,547,000	2,547,000	0	0	(466)	(466)	0	3,701,000	3,701,000	3,701,000	0
Adjustments to Fund Balance Subtotal	\$ 2,414,418,000	\$ 2,409,988,510	\$ (4,429,490)	\$ 3,101,787,000	\$ 3,115,134,876	\$ 13,347,876	\$ 3,572,694,000	\$ 3,462,053,000	\$ 3,453,785,094	\$ (118,908,906)	\$ (8,267,906)
Estimated Year-End Fund Balance	\$ 0	\$ 872,284,781	\$ 872,284,781	\$ 0	\$ 908,610,075	\$ 908,610,075	\$ 0	\$ 0	\$ 1,069,827,929	\$ 1,069,827,929	\$ 1,069,827,929

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETOperating BudgetsAdministrative Officer

\$924,000

Reflects savings attributable to the cancellation of prior year accrual balances totaling \$720,000 and a current year amount of \$204,000 due to lower services and supplies expense. Of the savings, \$142,000 will be used in 2006-07 to fund the County's obligation to the Joint Labor/Management Committee on Office Ergonomics.

Affirmative Action

\$698,000

Reflects surplus primarily in Affirmative Action/Diversity training, Employment Discrimination Investigations, Employment Discrimination Mediation, and Risk Management services provided and billed to other County departments. The surplus also includes \$94,000 savings from prior year commitment cancellations.

Agricultural Commissioner/Weights and Measures

\$1,398,000

Reflects savings of \$581,000 in salaries and employee benefits primarily due to vacancies, hiring delays and decreased workers' compensation; \$426,000 savings in services and supplies due to less than estimated expenses due to the implementation of AB 889; \$45,000 savings in other charges from lower insurance claims and administrative costs; \$310,000 savings in fixed assets due to the delay of purchasing two specialized trucks; and savings of \$231,000 from cancellation of prior year commitments and over realization of prior year revenue. These savings are partially offset by a net \$195,000 in under realized revenue primarily attributable to licenses and weed abatement revenue.

Alternate Public Defender

\$1,990,000

Reflects savings attributable to \$1.59 million in salary and employee benefit savings resulting from a combination of delayed hiring of attorneys and recruitment of attorneys at lower levels, and \$400,000 in services and supplies savings due to the inability to secure a contract through the Internal Services Department for the Case Management System. The Department will carryover \$800,000 of FY 2005-06 savings to use in FY 2006-07 for the Case Management System, inmate videoconferencing, document imaging, and litigation expenses.

Animal Care and Control

\$(152,000)

Reflects a deficit primarily attributed to lower than anticipated collections of license fees and penalties.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETArts Commission

\$22,000

Reflects savings from cancellation of prior year commitments related to grant contracts.

Assessor

\$9,376,000

Reflects savings attributable to salaries and employee benefits of \$7,237,000 due to attrition, recruitment delays and higher 5th step variances. Services and supplies savings of \$2,688,000 are primarily a result of less than anticipated services from the Internal Services Department for contract programmers and application development. Savings of \$137,000 in other charges reflect under expenditures in long term debt. Fixed assets savings of \$884,000 is primarily due to the less than anticipated costs for the re-engineering project. The over realization of intrafund transfers of \$14,000 is primarily due to higher than anticipated reimbursements from departments for property information. Revenue under realization of \$1,879,000 is primarily from lower than anticipated SB 2557 monies received from local jurisdictions for their proportionate share of property tax administrative costs; offset by over realization in other revenue categories. Additional savings of \$295,000 is from prior year accounts payable and commitments. Of the total savings, \$4,500,000 will be carried over to FY 2006-07 for the Assessor's Property Tax System designation.

Auditor-Controller

\$7,631,000

Reflects savings in salaries and employee benefits of \$7,903,000 primarily due to vacancies and recruitment delays in the Disbursements, Systems, and Audit Divisions; services and supplies savings of \$5,104,000 due to departmental curtailment of office supplies and professional services in anticipation of absorbing eCAPS unfunded expenditures; revenue surplus of \$1,817,000 primarily due to budgeting the full costs of eCAPS maintenance costs in intrafund transfers and over realized SB 813 property tax administration reimbursements; and \$354,000 from the cancellation of prior year accounts payable and commitments; offset by under realization of intrafund transfers of \$7,576,000 due to decreased services provided to other County departments related to vacancies, hiring delays, and other personnel activities. Of the total savings, \$3,800,000 will be carried over to FY 2006-07 for capital projects to refurbish the 5th floor Disbursements Division and Alhambra facility.

Auditor-Controller eCAPS Project

\$(1,332,000)

Reflects an over expenditure attributable to unfunded expenditures necessary to complete the Phase I eCAPS implementation.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETBeaches and Harbors

\$1,739,000

Reflects savings primarily from salaries and employee benefits of \$825,000 due to staff vacancies and hiring delays, services and supplies of \$299,000 due to a decrease in services from other County departments and consultant services, other charges savings of \$334,000 due to delays in procuring LAC/CAL equipment and corresponding lease payments, fixed assets savings of \$882,000 from the unspent portion of the Vehicle Replacement Program funding and savings due to not purchasing food equipment for concession stands, over realized intrafund transfers of \$33,000, savings of \$502,000 from prior year activity including cancelled commitments and over realized prior year revenue accrual; partially offset by under realized revenue of \$1,136,000 primarily from the Vehicle Replacement Program funding of \$700,000 and parking revenues due to parking lot closures for capital projects. Of the total savings, \$330,000 will be carried over to FY 2006-07 capital projects at Will Rogers State Beach and Dockweiler State Beach.

Beaches and Harbors – Marina Revenues

\$6,920,000

Reflects over realized revenues from leasehold rent revenues, leasehold extension fees, and prior year revenue accruals. Of the total savings, \$6,900,000 will be re-appropriated in FY 2006-07 to fund various Marina Del Rey maintenance projects.

Board of Supervisors

\$24,594,000

Reflects savings primarily due to the carryovers of \$23,433,000 in unexpended funds for various community programs of the Board of Supervisors and \$1,500,000 for the delay of the Public Address System replacement. The community programs carryover includes \$3,073,000 in ongoing Prop 62 funding. The surplus is offset by unrealized prior year revenue of \$351,000 mainly from the Drug Court grant that was accrued in FY 2004-05.

Chief Information Office

\$712,000

Reflects savings in salaries and employee benefits of \$491,000 attributable to recruitment delays, salary savings and normal attrition; services and supplies of \$128,000 due to less than anticipated professional and specialized services; other charges of \$9,000 due to lower than anticipated insurance claims; and savings of \$7,000 due to the cancellation of prior year commitments.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETChild Support Services

\$5,884,000

Reflects savings for the Countywide Cost Allocation Plan (A-87) of \$5.1 million, commitment cancellations of \$0.4 million, over realized revenue of \$0.34 million, and over realized FY 2004-05 revenue accruals of \$43,000.

Children and Family Services – Administration

\$16,149,000

Reflects savings as a result of a \$24.3 million under expenditure in budgeted appropriation due to hiring delays, vacancies, employee benefits and other County department accounts, with a corresponding under realization of \$12.4 million in revenue partially offset by additional realignment revenue of \$3.0 million and prior year savings of \$1.2 million. Of the savings, \$5.0 million will be carried over to FY 2006-07.

Children and Family Services – Assistance

\$(1,874,000)

Reflects a deficit primarily due to an additional month of payment for Adoption and KinGAP as a result of a timing issue with the eCAPS system and the increase in General Relief Ineligible costs (GRI) due to the Adoption and Safe Families Act (ASFA) approval requirements, partially offset by additional SB 90 revenue of \$7.6 million and additional realignment revenue of \$5.2 million.

Community & Senior Services – Administration

\$4,217,000

Reflects a surplus due primarily to lower than anticipated expenditures in several homeless services programs administered by the Los Angeles Homeless Service Authority. Effective July 1, 2006, administration of these programs was transferred to the Homeless and Housing Program in the Chief Administrative Office.

Community & Senior Services – Assistance

\$802,000

Reflects a surplus due to receipt of higher than anticipated prior year revenue in the Workforce Investment Act (WIA) programs.

Community-Based Contracts

\$1,340,000

Reflects an under expenditure in services and supplies of \$1,199,000 for anti-gang strategies services and community delinquency prevention contracts and \$141,000 in savings from cancellation of prior year commitments. These savings will be carried over to FY 2006-07.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETConsumer Affairs

\$146,000

Reflects savings primarily in salaries and employee benefits of \$301,000 due to hiring delays, attrition, vacancies, and 5th step variance and services and supplies of \$464,000 due to less than anticipated expenditures; partially offset by unrealized revenue of \$609,000 due to reduced charges for services and miscellaneous revenue. The Department will carry over to FY 2006-07, \$117,000 for Self-Help Legal Access enhancements.

Coroner

\$95,000

Reflects savings primarily attributed to hiring delays and savings in judgments and damages liability claims.

County Counsel

\$2,990,000

Reflects savings in salaries and employee benefits due to unfilled vacancies and savings in services and supplies attributed to lower than anticipated costs for legal defense for professional and specialized services and information technology projects that were not completed as planned. These savings are partially offset by under realized intrafund transfers and revenue due to less than anticipated billings to client departments as a result of unfilled vacancies. The Department will carry over appropriation and offsetting operating transfers to FY 2006-07 for \$1,500,000 to repay funds borrowed from the Asset Development Implementation Fund for the costs of capital/refurbishment projects.

District Attorney

\$17,630,000

Reflects savings of \$12,284,000 in salary and employee benefits attributable to hiring delays and less than anticipated expenditures in various employee benefits (Retiree Health Insurance and Workers' Compensation), savings of \$895,000 in services and supplies, savings of \$116,000 in other charges, and savings of \$202,000 in fixed assets; these savings are partially offset by \$288,000 in less than realized intrafund transfers. The Department also realized \$2,670,000 in savings from the cancellation of prior year commitments and over realization of \$1,751,000 in overall revenues. All funds to expand unincorporated area services were expended.

The Department will carry over \$2,260,000 of FY 2005-06 savings to use in FY 2006-07 for radio communication upgrade (\$260,000), records archive scanning (\$500,000), and ergonomic retrofit workstations (\$1,500,000).

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETFire Department-Lifeguard

\$143,000

Reflects savings primarily attributed to hiring delays and deferral of fixed assets expenditures.

Grand Jury

\$237,000

Reflects savings due primarily to vacancies, lower than anticipated Grand Jury stipends, and increased SB 90 revenue.

Health Services/Enterprise Hospitals

\$(7,292,000)

Reflects a closing net County cost variance offset with over realized Realignment Vehicle License Fee revenues of \$5.2 million and Capital Project savings of \$2.1 million.

Human Relations Commission

\$168,000

Reflects savings in salaries and employee benefits due primarily to vacancies.

Human Resources

\$515,000

Reflects savings primarily due to salaries and employee benefits of \$4,586,000 as a result of vacancies, hiring delays and other personnel activities; services and supplies of \$1,625,000 primarily due to delays in implementation of projects; other charges of \$1,000; fixed assets savings of \$71,000 primarily attributable to the delay in purchasing Live Scan equipment; over realized intrafund transfers of \$100,000 due to more billable services being performed; and the cancellation of prior year accounts payable of \$149,000. These savings are partially offset by an under realization of \$6,017,000 in revenue primarily due to not billing departments because of vacancies, hiring delays, and delays in implementation of projects in revenue generating activities. The \$515,000 savings will be carried over to FY 2006-07. The carry over includes \$225,000 for Local 660 training programs; Americans with Disabilities Act (ADA), ergonomic, and safety repair requirements; replacement of out-of-date Live Scan equipment; and \$290,000 for the Employee Assistance Hotline Phone System.

Human Resources-Office of Public Safety

\$1,302,000

Reflects operating savings of \$6,888,000 in salaries and employee benefits due to vacancies and hiring delays; \$5,280,000 savings in services and supplies primarily due to the delay of security contracts and lower than anticipated litigation costs from County Counsel; \$412,000 from lower than anticipated insurance claims and administrative costs;

EXPLANATION OF 2005-06 CLOSING ANALYSIS

**GENERAL FUND/
HOSPITAL ENTERPRISE****VARIANCE NCC FROM
ADJUSTED BUDGET**

and \$106,000 savings from cancellation of prior year commitments and over realization of prior year revenue. These savings are partially offset by a shortfall of \$4,752,000 in intrafund transfers and a net shortfall of \$7,014,000 in revenue associated with sworn vacancies. The Department will carry over to FY 2006-07, \$300,000 for handheld radios.

Also reflects enhanced unincorporated area services savings of \$382,000 due to ongoing savings of \$366,000 attributable to delayed deployment of early morning patrol and one time savings of \$16,000 attributable to lower than budgeted patrol vehicle outfitting costs. These savings will be carried over to FY 2006-07.

Information Systems Advisory Body**\$177,000**

Reflects savings in services and supplies for the Enterprise Server Consolidation Project which partially offsets the under realized revenue. The Department will carry over \$177,000 to FY 2006-07 for the Enterprise Server Consolidation Project due to unforeseen delays.

Internal Services Department**\$2,393,000**

Internal Services Department (ISD) monitors customer billings throughout the year and issues rebates, as appropriate, to minimize any surplus. However, ISD retains a surplus reserve amount to cover any last minute cost overruns or unexpected rejected charges that usually occur at year end. The current year reflects savings in salaries and employee benefits, services and supplies, and other charges of \$31,125,000; partially offset by corresponding reductions in intrafund transfers and various revenues of \$29,563,000.

The current year savings is comprised of salaries and employee benefits of \$15,346,000 due to a large number of vacancies, lower charges in workers' compensation, retiree health insurance, and Choices and Options plans; services and supplies of \$9,804,000 due to savings in Maintenance-Building & Improvements; and other charges of \$5,950,000 due to a LAC-CAL rebate processed by the Auditor Controller of \$3,329,000, delays in LAC-CAL purchases of \$1,399,000, and settlements not assessed to ISD in judgments and damages of \$1,222,000.

The prior year reflects savings mainly in accounts payable and commitment cancellations of \$857,000, offset by under realized prior year revenue of \$26,000.

The current year savings includes approximately \$1,200,000 for over recovery of General County Overhead and \$100,000 that will be carried over to FY 2006-07 to increase funding for a capital project refurbishment related to the ISD Mail Services Consolidation Project.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETMental Health

\$(3,403,000)

Reflects a closing net County cost variance offset with over realized Realignment Vehicle License Fee (VLF) revenues (\$3.8 million current year surplus less \$0.4 million prior year deficit).

Military and Veterans Affairs

\$211,000

Reflect savings primarily in salaries and employee benefits of \$100,000 due to recruitment delays; services and supplies of \$118,000 primarily the result of less than anticipated equipment and services related to the security surveillance of Bob Hope Patriotic Hall; and other charges savings of \$8,000 attributable to less than anticipated veteran burials. The over realization of \$3,000 in intrafund transfers is primarily due to an increase rental of Bob Hope Patriotic Hall by other County departments. Cancellation of prior-year expenditure accruals generated \$4,000 in savings, partially offset by anticipated under realization of current year revenue of \$16,000.

Museum of Art

\$260,000

Reflects savings in salaries and employee benefits of \$89,000 primarily due to savings in costs related to retirement, workers' compensation, insurance, and other miscellaneous expenses; services and supplies of \$175,000 attributed to lower fine arts insurance premiums, administrative costs, and the utilities related to the El Paso settlement; other charges of \$12,000 due to lower than anticipated settlements and special assessments; and prior year commitment and cancellation savings of \$4,000. Pursuant to the 1994 Funding Agreement, the entire variance will be carried over to FY 2006-07.

Museum of Natural History

\$573,000

Reflects savings primarily attributed to salaries and employee benefits of \$338,000 due to vacancies and lower workers' compensation costs, services and supplies of \$180,000 due to lower than anticipated insurance costs and contract services, and other charges of \$29,000 due to savings from insurance claims and special assessments. Pursuant to the 1994 Funding Agreement, the entire variance will be carried over to FY 2006-07.

Music Center

\$262,000

Reflects savings primarily attributed to over realized revenue of \$141,000, savings in other charges of \$42,000 due to cost related to capital leases, prior year commitment and cancellation savings of \$71,000, and savings in services and supplies of \$8,000 due to lower than anticipated utilities.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

**GENERAL FUND/
HOSPITAL ENTERPRISE****VARIANCE NCC FROM
ADJUSTED BUDGET**Ombudsman

\$176,000

Reflects savings of \$111,000 in salaries and employee benefits due to vacancies, and lower than anticipated temporary salaries and retiree health costs; \$49,000 savings in services and supplies primarily due to less than anticipated insurance and rent expenses; \$6,000 savings in other charges from lower than budgeted insurance claims and administration costs; and \$10,000 savings resulting from the cancellation of prior year commitments.

Parks and Recreation

\$6,250,000

Reflects savings due to ongoing savings in enhanced unincorporated area services salaries and employee benefits directly attributable to staff vacancies and hiring delays. These savings will be carried over to FY 2006-07.

Probation

\$10,562,000

Reflects savings of \$1,187,000 in salaries and employee benefits primarily attributable to a decrease in overtime; \$2,869,000 savings in services and supplies due to unspent Department of Justice (DOJ) funds for services from the Department of Health Services and the Department of Mental Health, and due to the Juvenile Justice Crime Prevention Act year end allocations which reallocated funds from Community Based Organization contracted services to in-house staffing for School-Based Supervision; \$376,000 in other charges savings as a result of less than expected charges from judgments and damages; \$39,000 in fixed assets due to discounted vehicle and equipment purchases; \$122,000 in intrafund transfers due to the increased recovery of DOJ Audit Compliance Team funding; an over realization of \$5,409,000 in revenue primarily due to the expected Title IV-E revenue increase; and \$560,000 savings from cancellation of prior year commitments and over realization of prior year revenue. The savings will be carried over to FY 2006-07 for Audit Management Consultant, security priorities and other miscellaneous needs.

Provisional Financing Uses

\$21,474,000

Reflects savings primarily due to the delays in implementing the 2-1-1 Infoline of \$0.9 million, of which \$0.8 million will be reappropriated in FY 2006-07 to PFU and \$0.1 million to Nondepartmental Special Accounts; Department of Public Social Services-CalWORKs Performance Incentives of \$0.5 million, of which \$250,000 will be reappropriated in FY 2006-07 to PFU; and \$250,000 to the Department of Public Social Services, Parks and Recreation cost savings of \$1.0 million which will reappropriated in FY 2006-07 to the Department of Parks and Recreation; Sheriff Interoperability Communication System ISD support staff of \$1.3 million; Hurricane Katrina relief efforts of \$10.0 million will be

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

reappropriated in FY 2006-07 to offset any potential State budget impacts; Department of Children and Family Services expenses for \$4.1 million will be reappropriated in FY 2006-07; Information Technology Shared Services of \$0.8 million will be reappropriated in FY 2006-07; Natural Gas-Energy Tariff allocation of \$2.1 million will not be utilized; and other various savings of \$0.8 million, of which \$0.7 million will be reappropriated in FY 2006-07.

Public Defender

\$4,182,000

Reflects savings of \$2,101,000 in salaries and employee benefits attributable to hiring delays; savings of \$262,000 in other charges attributable to less than budgeted expenditures; the over realization of \$11,000 in intrafund transfers and \$1,212,000 in prior year revenue; and the savings of \$617,000 from the cancellation of prior year commitments. The above savings offset an over expenditure of \$21,000 in services and supplies. The Department will carry over \$693,000 of FY 2005-06 savings to use in FY 2006-07 for costs associated with the records storage and scanning project.

Public Social Services – Administration

\$22,868,000

Reflects a surplus primarily in salaries and employee benefits of \$63.0 million due to greater than expected vacancies, hiring delays, and employees on long-term leave of absence; services and supplies savings of \$20.6 million due to less than projected information technology (IT) support costs, reimbursable contract services in the CalWORKs program and a \$3.4 million savings in Performance Incentives-Net County Cost (PI-NCC); other charges savings of \$21.0 million primarily due to less than anticipated reimbursable Stage 1 Child Care provider costs; fixed asset savings of \$0.2 million primarily due to less than anticipated IT replacement costs; over realized intrafund transfers of \$0.2 million; commitment cancellations of \$3.6 million; and over realized prior year revenue of \$5.9 million. These savings are partially offset by \$91.6 million in under realized claim reimbursement revenue. Of the savings, \$2.7 million will be carried over to FY 2006-07 for PI-NCC for homeless services (\$2.1 million) and Child Care Training Institute (\$0.6 million).

Public Social Services – Assistance

\$76,119,000

Reflects \$64.8 million of higher than budgeted Sales Tax Realignment revenue in In-Home Supportive Services (IHSS) and CalWORKs. Also reflects:

CalWORKs: Reflects a \$0.7 million deficit due to miscellaneous net revenue reductions, partially offset by reduced expenditures due to caseload and cost per case decreases.

General Relief: Reflects savings of \$11.4 million due to lower than budgeted caseloads

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

General Relief: Reflects savings of \$11.4 million due to lower than budgeted caseloads and \$1.0 million due to the under utilization of homeless funds, partially offset by a \$3.0 million decrease in Interim Assistance Payment (federal) revenue.

IHSS: Reflects savings of \$1.5 million due to revenue accruals for audited cases that will qualify for a federal share of costs, \$1.1 million due to cancellation of accounts payable and \$0.5 million due to the over realization of prior year revenue; partially offset by \$0.6 million under realization of current year revenue.

Cash Assistance Program for Immigrants: Reflects a deficit of \$0.9 million due to the posting of July 2006 expenditures in June 2006.

Community Services Block Grant (CSBG) and Refugee Employment Program (REP): Reflects a surplus of \$1.0 million due to the over realization of prior year revenue.

Public Works

\$1,796,000

Reflects a surplus due primarily in County Engineer of \$1,591,000 as a result of building and safety fees collected in excess of expenditures and in Pre-County Improvement of \$205,000 as a result of unanticipated prior year bond proceeds collected for Shrode Avenue Sewers CI No. 2635M in the fourth quarter. The surplus of building and safety fees collected in County Engineer will be carried over to FY 2006-07 and transferred to Capital Project No. 86708 – refurbishment of various Department of Public Works Building and Safety sites. The surplus of \$205,000 in Pre County Improvement will be carried over to FY 2006-07 to fund projects associated with the bond proceeds.

Regional Planning

\$1,235,000

Reflects savings primarily in salaries and employee benefits of \$1,394,000 due to hiring delays, attrition, vacancies and 5th step variance; services and supplies of \$19,000 due to less than anticipated expenditures; fixed assets of \$53,000 due to equipment purchased at lower than anticipated costs, as well as various other equipment purchases being postponed; and over realized intrafund transfers of \$174,000 due to unanticipated funding from the Department of Public Works for the Zoning Conversion Implementation project. These savings are partially offset by a \$481,000 decline in revenue due to hiring delays and vacancies. The Department will carry over \$270,000 to FY 2006-07 to fund remodeling of public areas in the Hall of Records.

Registrar Recorder/County Clerk

\$6,905,000

Reflects increased Modernization Trust Fund revenue transferred to offset eligible

EXPLANATION OF 2005-06 CLOSING ANALYSIS

**GENERAL FUND/
HOSPITAL ENTERPRISE****VARIANCE NCC FROM
ADJUSTED BUDGET**

expenditures. The surplus also includes savings of \$1,973,000 from prior year commitment cancellations and other over realized revenues.

Sheriff**\$20,681,000**

Reflects savings due to over realization of Prop 172 revenue of \$19.4 million and prior year accrual adjustments. Of these savings, \$3.5 million will be carried over to FY 2006-07 for Summer Gang Suppression (\$1.5 million) and the Regional Terrorism Information and Integration System (\$2.0 million).

Treasurer and Tax Collector**\$3,398,000**

Reflects savings in salaries and employee benefits of \$2,425,000 primarily attributable to recruitment delays and normal attrition; services and supplies of \$1,354,000 due to less than budgeted bank charges, title searches, publication charges, and professional consulting services related to Tax and Revenue Anticipation Notes (TRANS) and offset by higher than anticipated expenses in postage; other charges of \$21,000 due to lower indemnity charges (billed by Board of Supervisors); fixed assets of \$69,000 attributable to less than budgeted expenses for the purchase of the mail inserter machine; revenue surplus of \$1,090,000 attributable to higher than anticipated cost recovery of administrative fees associated with SB 813 reimbursement; and the cancellation of prior year expenditure accruals of \$97,000. These surpluses are partially offset by under realized intrafund transfers of \$1,658,000 due to lower reimbursement from other County departments for banking services and professional consulting services related to TRANS and less than budgeted State reimbursement of property tax administration costs of SB 2557 and less than budgeted reimbursement of costs associated with the management of the Treasury Pool. Of the total savings, \$87,000 will be carried over to FY 2006-07 for the Unsecured Property Tax System designation.

Trial Court Operations**\$3,544,000**

Reflects savings primarily due to lower than anticipated expenditures in contract cost of \$7,546,000 offset by reduced revenue of \$4,002,000 due to the loss of additional undesignated fees in excess of the civil assessment and AB 233 fees transferred to the State, as required by AB 139 and AB 145. Of the \$3,544,000 savings, \$343,000 will be carried over to FY 2006-07 for Alternate Defense Counsel closed case files scanning project in the amount of \$294,000 and the Van Nuys Child Care Center in the amount of \$49,000.

SUBTOTAL OPERATING**\$276,635,000**

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGETNon-Operating Budgets

Capital Projects \$478,360,000

Reflects savings for costs that has been allocated to County capital projects that are currently in programming, design, and construction. Of this amount, \$476,251,000 will be carried over to FY 2006-07 to fund future costs associated with these projects and \$2,109,000 will revert to the Department of Health Services. The surplus includes ongoing Prop 62 funding of \$3,026,000 and one time Prop 62 funding of \$68,371,000 that will be carried over to FY 2006-07.

Emergency Preparedness and Response \$1,308,000

Reflects savings due to reduction in staff support and cancellation of prior year commitments/accruals.

Employee Benefits \$1,494,000

Reflects savings due to deferring a potential tax (Medicare) liability of \$4.3 million, partially offset by the increase of long-term disability, sick, and vacation liability costs. There will be \$4.3 million of carry over appropriation to FY 2006-07 for the Hospital Insurance Tax liability.

Extraordinary Maintenance \$52,774,000

Reflects savings from services and supplies associated with deferred maintenance of County assets and will be carried over to FY 2006-07. The savings includes one time Prop 62 funding of \$19,740,000 for Parks and Recreation facilities that will be carried over to FY 2006-07.

Federal and State Disaster Aid \$1,290,000

Reflects professional services charges of \$1,349,000 were removed from the services and supplies expenditures of the budget unit after the deadline for such action and for the submission of revenue accruals. As a result, an offsetting under realization of the prior year's revenue by \$1,349,000 will occur in Fiscal Year 2006-07 as expenditures were not incurred for reimbursement.

Insurance \$2,781,000

Reflects savings primarily due to lower than anticipated property insurance premium costs

EXPLANATION OF 2005-06 CLOSING ANALYSIS

GENERAL FUND/
HOSPITAL ENTERPRISEVARIANCE NCC FROM
ADJUSTED BUDGET

and \$124,000 in prior year policy refunds/adjustments, partially offset by \$343,000 of unbilled premiums on a three-year prepay crime insurance policy.

Internal Services Department – Customer Direct S&S \$829,000

Reflects savings of \$84,000 as a result of billings for anti-virus license renewals at a fee specified by the Chief Information Office which exceeded actual costs. The prior year savings of \$745,000 are due to commitment (\$596,000) and accounts payable cancellations (\$141,000).

Judgments and Damages \$3,491,000

Reflects savings due primarily to the under expenditure of contract attorney fees and costs.

Los Angeles County-Capital Asset Leasing (LAC-CAL) \$(330,000)

Reflects distribution of surplus interest earnings on deposited funds to participating departments.

Nondepartmental Revenue \$68,654,000

Reflects over realized revenue for Community Redevelopment Agency agreements of \$11.2 million due to increasing property values; Penalties and Costs on Delinquent Taxes of \$8.2 million and Supplemental Assessment Administrative Fees of \$10.4 million due to the Assessor's Roll Forecast and current real estate activity; Hospital Interest of \$7.4 million due to higher loan balances outstanding for longer periods of time; over realized revenue related to Unclaimed Property Tax Refunds of \$12.9 million; and other miscellaneous revenues totaling \$18.6 million (Duplicate/Outlawed Warrants for \$5.6 million, Sales & Use Tax for \$5.9 million, Permits & Franchises for \$3.0 million, Homeowner's Exemptions for \$1.0 million, and various other increases and decreases resulting in a net increase of \$3.1 million).

Nondepartmental Special Accounts \$81,212,000

Reflects a surplus due primarily to the over realization of interest earnings of \$47,522,000, savings of \$6,094,000 in salaries and employee benefits, savings of \$8,129,000 in services and supplies, savings of \$7,945,000 in other charges, and savings of \$11,567,000 in other financing uses. The surplus includes enhanced unincorporated area services savings of \$9,773,000 for the Public Library and will be carried over to FY 2006-07.

EXPLANATION OF 2005-06 CLOSING ANALYSIS

**GENERAL FUND/
HOSPITAL ENTERPRISE****VARIANCE NCC FROM
ADJUSTED BUDGET****Project and Facility Development****\$56,218,000**

Reflects under expenditures for consultant services, payments to other agencies, and fixed equipment associated with the development of County assets and capital improvements which will be carried over to FY 2006-07.

Rent Expense**\$3,559,000**

Reflects savings due primarily to the refinancing and partial payoff of capital leases for various facilities, reduced labor costs for property related services, and funding to exercise real estate purchase options that were not required in 2005-06; partially offset by costs no longer billable to departments based on new Auditor Controller requirements for operating leases.

Telephone Utilities**\$786,000**

Reflects savings in the Enterprise Network of \$731,000 due to implementation delays for Internet services at the Department of Health Services and lower rates associated with the transition to AT&T non-managed Internet services. The prior year savings of \$55,000 are due to commitment cancellations of \$43,000 and accounts payable cancellations of \$12,000.

Utilities**\$557,000**

Reflects savings primarily due to reduced electricity and natural gas expenditures attributable to the Courts of \$227,000 and prior year accounts payable and commitment cancellations of \$280,000.

VLF – Realignment**\$12,688,000**

Reflects over realized vehicle license fee revenue (\$11.3 million of current year and \$1.4 million of prior year revenue) offset in the Department of Health Services for \$5.2 million and Department of Mental Health for \$4.3 million. The remaining surplus of \$3.2 million is the social services component.

SUBTOTAL NONOPERATING**\$765,671,000**

EXPLANATION OF 2005-06 CLOSING ANALYSIS

**GENERAL FUND/
HOSPITAL ENTERPRISE****VARIANCE NCC FROM
ADJUSTED BUDGET****Financing Elements/Other Variances****Property Taxes****\$10,480,000**

Reflects over realized revenue primarily due to higher than anticipated redemption penalties and lower than anticipated property tax refunds, and various other minor increases and decreases.

Other Adjustments**\$17,042,000**

Reflects a net change in reserves primarily due to payments from the State for SB 90 claims allowing the cancellation of a portion of the SB 90 reserve.

SUBTOTAL FINANCING ELEMENTS/OTHER VARIANCES**\$27,522,000****TOTAL GENERAL FUND****\$1,069,828,000**

FY 2005-06 OVERTIME - ACTUAL VS BUDGET

ATTACHMENT IV

Departments	Actual Overtime 2003-04	Actual Overtime 2004-05	Overtime Budget 2005-06	Actual Closing 2005-06	Variance From Budget
<u>General Fund/Enterprise Hospitals</u>					
• Administrative Officer	\$ 76,301	\$ 105,614	\$ 130,000	\$ 140,341	\$ (10,341)
• Ag Commissioner/ Weights & Measures	273,495	308,712	289,000	411,318	(122,318)
• Alternate Public Defender	17,045	12,753	52,000	36,054	15,946
• Animal Care & Control	77,437	83,973	75,000	62,075	12,925
• Assessor	3,228,532	2,336,610	2,550,000	1,685,638	864,362
• Auditor-Controller	33,488	47,558	56,000	227,126	(171,126)
• Beaches & Harbors	30,679	55,436	52,000	121,903	(69,903)
• Board of Supervisors	43,619	39,073	73,000	57,001	15,999
• Chief Information Officer	0	0	5,000	0	5,000
• Child Support Services	269,056	638,625	896,000	1,461,745	(565,745)
• Children & Family Services-Administration	11,238,485	10,481,302	12,000,000	11,006,774	993,226
• Community & Sr Services-Admin	106,397	124,001	100,000	243,264	(143,264)
• Consumer Affairs	14,385	8,244	12,000	26,120	(14,120)
• Coroner	419,884	515,503	558,000	488,787	69,213
• County Counsel	65,634	17,798	58,000	18,431	39,569
• District Attorney-Criminal	360,001	271,204	340,000	346,409	(6,409)
• Health Services/Enterprise Hospital Summary	59,911,076	62,181,586	61,161,000	64,599,270	(3,438,270)
• Human Relations Commission	0	17	0	47	(47)
• Human Resources	19,454	60,868	93,000	38,175	54,825
• Human Resources/Office of Public Safety	3,007,288	4,156,856	4,832,000 1)	5,495,429	(663,429)
• Internal Services	4,093,605	4,155,832	5,064,000	4,617,165	446,835
• Mental Health	4,376,122	4,732,061	4,688,000	4,791,726	(103,726)
• Military & Veterans Affairs	15,234	21,982	20,000	20,128	(128)
• Museum of Art	63,344	114,381	93,000	196,960	(103,960)
• Museum of Natural History	33,568	58,078	45,000	44,089	911
• Parks & Recreation	558,106	652,551	600,000	1,877,502	(1,277,502)
• Probation	6,344,888	13,297,079	7,785,000 2)	21,631,440	(13,846,440)
• Public Defender	224,046	163,368	255,000	185,107	69,893
• Public Social Services-Administration	8,229,154	6,649,367	10,000,000	7,759,258	2,240,742
• Regional Planning	392,083	365,837	228,000	296,115	(68,115)
• Registrar-Recorder/County Clerk	5,614,675	3,663,021	3,300,000	5,516,367	(2,216,367)
• Sheriff's Department	74,898,730	122,844,286	75,646,000	165,930,415	(90,284,415)
• Treasurer & Tax Collector	393,295	223,005	375,000	160,716	214,284
Total Overtime GF/Enterprise	\$ 184,429,106	\$ 238,386,581	\$ 191,431,000	\$ 299,492,894	\$ (108,061,894)
<u>Special Districts/Special Funds/Internal Service Fund</u>					
• Fire Department	\$ 106,011,106	\$ 105,032,692	\$ 108,909,975	\$ 115,984,264	\$ (7,074,289)
• Public Library	707,517	1,010,194	819,000	930,101	(111,101)
• Public Works	4,947,369	9,756,934	9,000,000	7,058,172	1,941,828
Total Overtime SD/SF/ISF	\$ 111,665,992	\$ 115,799,820	\$ 118,728,975	\$ 123,972,537	\$ (5,243,562)
Grand Total Overtime	\$ 296,095,098	\$ 354,186,401	\$ 310,159,975	\$ 423,465,431	\$ (113,305,456)

1) OPS BA of \$1,095,000 included

2) Probation BA# 238 of \$988,000 included

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEGENERAL FUND/ENTERPRISE HOSPITALS

Administrative Officer \$(10,000)

Reflects additional staff expense related to the completion of the 2006-07 Proposed Budget using the new eCAPS Budget Preparation system and report generator PatternStream.

Agricultural Commissioner/Weights and Measures \$(122,000)

Reflects an over expenditure attributable to increased workload resulting from inspector vacancies and annual inspections of weighing and measuring devices as required by Assembly Bill 889, which became effective January 1, 2006.

Alternate Public Defender \$16,000

Reflects savings attributable to a reduction in the number of hours worked by investigative staff.

Animal Care and Control \$13,000

Reflects savings which is attributable to lower than anticipated costs for staff participating in animal rescues and administering medical care to injured animals.

Assessor \$864,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

Auditor-Controller \$(171,000)

Reflects an over expenditure primarily due to increased workload associated with the start up of the Shared Services Initiative.

Beaches and Harbors \$(70,000)

Reflects an over expenditure due to hiring delays attributed to various positions within the Facilities and Property Maintenance Division, 2005-06 storm damage, and the large sewage spill in Manhattan Beach.

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEBoard of Supervisors

\$16,000

Reflects sufficient overtime funding for unforeseen emergencies.

Chief Information Office

\$5,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours.

Child Support Services

\$(566,000)

Reflects an over expenditure due to State Reimbursement Unit and Data Validation activities to facilitate the State's takeover of the child support disbursement function from the counties, and to prepare for the implementation of the Child Support Statewide Automation System (CSSAS).

Children and Family Services – Administration

\$993,000

Reflects savings as a result of the Department's close monitoring of overtime expenditures where overtime was authorized only for (1) case-related emergencies, (2) events that are sponsored by the Board of Supervisors or community partners for Department of Children and Family Services (DCFS) children, and (3) services that must be provided to DCFS clients outside of normal business hours to prevent imposing hardship on families who would otherwise have to take time off from work. Paid overtime was not authorized for non-emergency activities that should be completed as part of the normal work day.

Community and Senior Services – Administration

\$(143,000)

Reflects over expenditures primarily due to staff vacancies and increasing caseloads in the Adult and Protective Services (APS) program.

Consumer Affairs

\$(14,000)

Reflects additional overtime expenditures related to procedural changes brought about by eCAPS and Auditor Controller's Shared Services, Phase II of Performance Counts, Business Automation Plan, Business Continuity Plan, processing of time sensitive cable franchise transfers, budget request preparation, Internal Control Certification Plan, and year end book closing activities. Also reflects Section 170 overtime needed to hire back former administrative services employees to train their replacement due to high employee turnover.

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

<u>DEPARTMENT</u>	<u>OVERTIME VARIANCE</u>
<u>Coroner</u>	\$69,000
Reflects savings attributable to less than anticipated overtime usage related to deaths, autopsies, and special investigations.	
<u>County Counsel</u>	\$40,000
Reflects savings primarily due to a technology project that was not completed.	
<u>District Attorney</u>	\$(6,000)
Reflects an over expenditure attributable to additional overtime shifts worked by senior investigator staff required for case investigation that must be conducted after normal business hours.	
<u>Health Services</u>	\$(3,438,000)
Reflects an over expenditure due primarily to the difficulty in filling vacant budgeted positions and to cover critical service needs.	
<u>Human Resources</u>	\$55,000
Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.	
<u>Human Resources – Office of Public Safety</u>	\$(664,000)
Reflects an over expenditure due to sworn personnel vacancies.	
<u>Internal Services Department</u>	\$447,000
Reflects lower than budgeted emergency/priority/after-hour work orders and fiscal restraints imposed by managers to control expenditures.	
<u>Mental Health</u>	\$(104,000)
Reflects over expenditures attributable to the transition to the integrated System and Countywide Accounting and Payroll System, difficulties with staff coverage for 24-hour programs, and reducing the backlog of court mandated estate work.	

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

DEPARTMENT**OVERTIME VARIANCE**Museum of Art

\$(104,000)

Reflects an over expenditure due to the large number of events in connection with the Tut exhibition and the unanticipated addition of the Gustav Klimt exhibit.

Museum of Natural History

\$1,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

Parks and Recreation

\$(1,278,000)

Reflects an over expenditure primarily due to the Department's effort to accomplish the goals of the Enhancing Park Services plan by utilizing existing staff during the recruitment of newly added positions to expand program hours and begin deferred maintenance projects.

Probation

\$(13,847,000)

Reflects an over expenditure primarily due to maintaining increased staffing levels at the juvenile halls and camps at Board of Correction mandated levels; the implementation of Department of Justice programs; in addition to backfilling staff while personnel (existing and new hires) are being trained; and post positions long term absences.

Public Defender

\$70,000

Reflects a savings attributable to enhanced controls instituted by the Public Defender regarding the use of overtime hours by the investigation staff.

Public Social Services-Administration

\$2,241,000

Reflects a savings primarily due to the Department's efforts to monitor and control overtime expenditures. Also reflects less than anticipated overtime requirements associated with various Medi-Cal projects and implementation of Extended Public Access Hours.

Regional Planning

\$(68,000)

Reflects an over expenditure due to unfilled vacancies resulting in increased workload for staff, as well as a backlog of site plan reviews, Environmental Impact Report (EIR) and zoning permit reviews, the ongoing Certificate of Compliance investigations, and land division processing. Overtime has been necessary for departmental support operations

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

DEPARTMENT**OVERTIME VARIANCE**

including strategic planning, network maintenance, zoning enforcement, and Geographic Information System (GIS) activities. Overtime is also necessary for staff attendance at the General Plan and other community meetings (night). In addition, staff attendance is often required at Friday meetings scheduled by the Board, Chief Administrative Office, and grant agencies. All activities are consistent with the departmental mission and many are directly revenue offset.

Registrar Recorder/County Clerk

\$(2,216,000)

Reflects an over expenditure due to unprecedented workload requirements to successfully conduct the November 2005 Special Statewide and Consolidated Election and the June 2006 Primary Election.

Sheriff

\$(90,285,000)

Reflects an over expenditure due primarily to vacancies and the reopening of custody facilities.

Treasurer and Tax Collector

\$214,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

TOTAL OVERTIME – GENERAL FUND/ENTERPRISE HOSPITALS \$(108,062,000)

EXPLANATION OF FY 2005-06 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCESPECIAL FUNDS/DISTRICTSFire Department

\$(7,074,000)

Reflects over expenditures due to costs related to the deployment of special emergency teams to assist with the rescue, recovery, and rehabilitation efforts for Hurricane Katrina, Rita, and others.

Public Library

\$(111,000)

Reflects an over expenditure due to additional staff time required to provide Sunday services in various libraries; to process and submit new and/or amended contracts for Board approval; to meet peak workload requirements for acquiring, ordering, receiving, cataloging, and processing of additional books and materials funded by Proposition 62; to conduct expanded recruitment activities needed to fill vacant positions due to retirements, attrition and the additional staffing to enhance unincorporated services areas (UAS) projects; to complete facility refurbishment projects such as the renovation of Library Headquarters and a major refurbishment of the Huntington Park Library; to implement various information technology projects such as the Board-ordered Internet Filtering Project and the Library's WiFi project; and to perform various critical fiscal assignments such as the budget preparation, eCAPS book closing training sessions and the fiscal year end closing.

Public Works

\$1,942,000

Reflects savings as a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

TOTAL OVERTIME – SPECIAL FUNDS/DISTRICTS**\$(5,243,000)****GRAND TOTAL - OVERTIME****\$(113,305,000)**